Exhibit 5

[Excerpts of Rimini Street SEC FORM S-1 dated December 1, 2017]

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As filed with the Securities and Exchange Commission on December 1, 2017
Registration No. 333-221709

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Amendment No.1 to
FORM S-1
REGISTRATION STATEMENT
Under
The Securities Act of 1933

RIMINI STREET, INC.

(Exact name of Registrant as specified in its charter)

Delaware	**7380**	**36-4880301**
(State or other jurisdiction of incorporation or organization)	(Primary Standard Industrial Classification Code Number)	(I.R.S. Employer Identification Number)

3993 Howard Hughes Parkway, Suite 500
Las Vegas, NV 89169
(702) 839-9671
(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

Seth A. Ravin
Chief Executive Officer
Rimini Street, Inc.
3993 Howard Hughes Parkway, Suite 500
Las Vegas, NV 89169
(702) 839-9671
(Name, address, including zip code, and telephone number, including area code, of agent for service)

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Approximate date of commencement of proposed sale to the public: As soon as practicable after this registration statement becomes effective.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 (the "Securities Act"), check the following box. ☒

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

Cash used in financing activities of $2.9 million for the year ended December 31, 2014 was primarily attributable to payments for deferred offering costs of $2.3 million, and net principal reductions of $0.6 million under our prior line of credit and capital lease obligations.

Foreign Subsidiaries. Our foreign subsidiaries and branches are dependent on our U.S.-based parent for continued funding. We currently do not intend to repatriate any amounts that have been invested overseas back to the U.S.-based parent. Should any funds from our foreign subsidiaries be repatriated in the future, we believe we would not need to accrue and pay taxes on the amounts repatriated due to the significant amount of tax net operating loss carryforwards we have available to offset such income taxes. As of September 30, 2017, we had cash and cash equivalents of $3.4 million in our foreign subsidiaries.

Contractual Obligations

The following table summarizes our contractual obligations on an undiscounted basis as of December 31, 2016, and the period in which each contractual obligation is due:

	Year Ending December 31,						
	2017	**2018**	**2019**	**2020**	**2021**	**Thereafter**	**Total**
			(in thousands)				
Credit Facility:							
Components of debt carrying value[1]:							
Principal	$ 22,750	$ 28,500	$ 30,000	$ 26,650	$ -	$ -	$ 107,900
Consulting	2,000	2,000	2,000	-	-	-	6,000
Trigger event fees	-	-	-	55,258	-	-	55,258
Components of stated interest rate[2]:							
Interest payable in cash	12,281	9,320	5,960	1,657	-	-	29,218
Interest payable in kind	-	-	-	8,205	-	-	8,205
Components of debt financing fees:							
Collateral monitoring fees[3]	2,517	1,886	1,182	292	-	-	5,877
Unused line fees[4]	887	887	425	-	-	-	2,199
Annual loan service fee	395	395	395	-	-	-	1,185
Annual agent fee	55	55	55	-	-	-	165
Leases:							
Operating leases	4,198	3,899	3,350	3,001	2,883	2,075	19,406
Capital leases	893	460	87	-	-	-	1,440
Total	$ 45,976	$ 47,402	$ 43,454	$ 95,063	$ 2,883	$ 2,075	$ 236,853

(1) The principal payments are based on the Credit Facility amortization schedule, as amended. Scheduled minimum principal payments shown above for the year ending December 31, 2017 exclude the impact of (i) the repayment of $14.1 million of principal in April 2017 in connection with an insurance settlement, (ii) principal payments based on the calculation of 75% of Excess Cash Flow, if any, generated for each of the calendar quarters ending in 2017, (iii) additional principal payments that we are required to make from the $35.0 million equity issuance proceeds, (iv) Customer Prepayments for service periods exceeding one year that are received after April 1, 2017, and that are required to be applied to reduce the outstanding principal balance, and (v) additional principal payments that we may elect to make in connection with the merger agreement. Principal payments based on the insurance settlement, Excess Cash Flow and future Customer Prepayments are excluded from the table since they are contingent payments based on the generation of working capital in the future, and principal payments that result from modifications of the Credit Facility are excluded until the period of the modification.

(2) Interest payable in cash at the stated rate of 12.0% per annum is included in the table based on the calculated principal balance as described in footnote [1] above. Make-whole interest payments are excluded from the table since they are in lieu of interest otherwise included in the table. Interest that is payable in kind at the stated rate of 3.0% per annum is payable at maturity of the Credit Facility and the amount presented is the cumulative PIK interest from January 1, 2017 through the maturity date, based on the principal balance as described in footnote [1] above.

RIMINI STREET, INC. AND SUBSIDIARIES

Unaudited Condensed Consolidated Statements of Operations and Comprehensive Loss
For the Nine Months Ended September 30, 2017 and 2016
(In thousands, except per share amounts)

	2017	2016
Net revenue	$ 154,729	$ 113,438
Cost of revenue	58,002	48,074
Gross profit	96,727	65,364
Operating expenses:		
Sales and marketing	47,685	53,573
General and administrative	26,784	22,082
Write-off of deferred financing costs	-	2,000
Litigation costs and related insurance recoveries:		
Professional fees and other defense costs of litigation	11,724	15,865
Insurance recoveries and reduction in deferred settlement liability	(7,113)	(6,868)
Pre-judgment interest	-	2,706
Total operating expenses	79,080	89,358
Operating income (loss)	17,647	(23,994)
Non-operating expenses:		
Interest expense	(33,629)	(5,020)
Other debt financing expenses	(14,704)	(4,278)
Loss on embedded derivatives and redeemable warrants, net	(18,467)	(2,145)
Other, net	422	(665)
Loss before income taxes	(48,731)	(36,102)
Income tax expense	(643)	(895)
Net loss	(49,374)	(36,997)
Foreign currency translation gain (loss)	160	(264)
Comprehensive loss	$ (49,214)	$ (37,261)
Net loss per common share:		
Basic and diluted [1]	$ (0.48)	$ (0.37)
Weighted average number of common shares outstanding:		
Basic and diluted [1]	102,535	101,326

(1) See Note 1 for discussion of reverse recapitalization that is not given effect herein.

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

RIMINI STREET, INC. AND SUBSIDIARIES
Unaudited Condensed Consolidated Statements of Cash Flows
For the Nine Months Ended September 30, 2017 and 2016
(In thousands)

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	$ (49,374)	$ (36,997)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Depreciation and amortization	1,477	1,296
Accretion and amortization of debt discount and issuance costs	19,403	4,346
Write-off of debt discount and issuance costs	9,861	-
Stock-based compensation expense	1,916	1,829
Loss on embedded derivatives and redeemable warrants, net	18,467	2,145
Paid-in-kind interest expense	2,038	253
Deferred income taxes	(32)	(42)
Other	364	46
Changes in operating assets and liabilities:		
Accounts receivable, net	21,745	8,537
Prepaid expenses, deposits and other	(1,756)	(3,030)
Accounts payable	291	(487)
Accrued expenses	547	6,564
Deferred insurance settlement	13,230	-
Accrued pre-judgement interest on litigation settlement	-	2,706
Deferred revenue	(12,021)	24,882
Net cash provided by operating activities	26,156	12,048
CASH FLOWS USED IN INVESTING ACTIVITIES:		
Capital expenditures	(1,074)	(630)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net proceeds from borrowings	-	19,607
Principal payments on borrowings	(36,993)	(15,112)
Principal payments on capital leases	(648)	(467)
Payments for debt issuance costs	(332)	(559)
Payments for deferred offering costs	(704)	-
Proceeds from exercise of employee stock options	397	18
Net cash provided by (used in) financing activities	(38,280)	3,487
Effect of foreign currency translation changes	550	(138)
Net increase (decrease) in cash, cash equivalents and restricted cash	(12,648)	14,767
Cash, cash equivalents and restricted cash at beginning of period	28,237	12,559
Cash, cash equivalents and restricted cash at end of period	$ 15,589	$ 27,326
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	$ 13,377	$ 1,460
Cash paid for income taxes	1,414	1,135
SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES:		
Liability for mandatory fees and related debt discount under Credit Facility:		
Balance at inception of Credit Facility	$ -	$ 45,301
Adjustment for updated calculation of mandatory trigger event exit fees	5,775	4,907
Payables for deferred offering costs	3,253	-
Payable for debt issuance costs	1,250	-
Payables for capital expenditures	85	-
Issuance of redeemable warrants for debt issuance costs	-	8,847
Purchase of equipment under capital lease obligations	-	868

The accompanying notes are an integral part of these unaudited condensed consolidated financial statements.

RIMINI STREET, INC. AND SUBSIDIARIES

NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)

Upon consummation of the business combination and reverse recapitalization discussed in Notes 1 and 11, the weighted average number of common shares outstanding will be converted to Company Shares using the Exchange Ratio. Accordingly, in the future earnings per share will give effect to the change in capital structure that resulted from the reverse recapitalization.

Basic and diluted EPS was the same for each period presented as the inclusion of all potential common shares outstanding would have been anti-dilutive. For the nine months ended September 30, 2016 and 2017, the following potential common stock equivalents of RSI were excluded from the computation of diluted earnings per share since the impact of inclusion was anti-dilutive (in thousands):

	2017	2016
Convertible preferred stock	100,486	44,045
Stock options	55,436	54,643
Warrants	14,455	11,420
Total	170,377	110,108

NOTE 11—SUBSEQUENT EVENTS

Business Combination

In October 2017 the Merger Agreement discussed in Note 1 was approved by the respective shareholders of RSI and GPIA, and closing occurred on October 10, 2017. Pursuant to the Merger Agreement, the consummation of the first merger was conditioned upon, among other things there being (i) a minimum of $50.0 million of cash available to GPIA (including the cash in GPIA's trust account and any cash provided by the Sponsor pursuant to its equity commitment) and (ii) a minimum amount of immediately available cash in the GPIA trust account of not less than $5.0 million after giving effect to the redemption of GPIA public shares. Pursuant to the equity commitment letter entered into between GPIA and the Sponsor dated May 16, 2017 (the "Equity Commitment Letter"), the Sponsor was required (in certain circumstances) to provide backstop equity financing by means of purchasing newly issued GPIA shares based on a per share issue price of $10.00 in an aggregate amount of up to $35.0 million. Upon the effective date, the non-Sponsor available cash after giving effect to the GPIA share redemptions discussed above was $14.3 million. On the effective date, but prior to the closing, the Sponsor purchased in the aggregate 3,600,000 shares of GPIA in a private placement at an issuance price of $10.00 per share for gross proceeds of $36.0 million. Such Sponsor purchases resulted in available cash required for consummation of the mergers of $50.3 million. The following table presents a reconciliation of GPIA's available cash as of September 30, 2017 along with the impact of share redemptions, and the payment of permitted liabilities to arrive at the net available cash of $42.4 million that will be accounted for as a capital infusion in October 2017 (dollars in thousands, except per share amounts):

GPIA available cash as of September 30, 2017:	
Cash and cash equivalents	$ 2
Cash and marketable securities held in Trust account	158,209
Total available cash as of September 30, 2017	158,211
Change in available cash after September 30, 2017	8
Less redemption of 14,286,064 GPIA shares prior to closing	(143,904)
Available cash before GPIA Sponsor capital infusion	14,315
GPIA Sponsor purchase of 3,600,000 ordinary shares at $10.00 per share	36,000
Total available cash from GPIA	50,315
Less permitted cash payments of GPIA liabilities:	
Deferred underwriting fees, net of amount settled in Company Shares	(4,550)
Unpaid transaction costs related to the merger	(3,351)
Net capital infusion from GPIA	$ 42,414

The net capital infusion from GPIA of $42.4 million was used to (i) pay down $5.0 million of mandatory trigger event exit fees due to the Origination Agent as required by the Sixth Amendment to the Credit Facility as discussed below, (ii) pay transaction costs incurred by RSI of approximately $11.5 million, and (iii) the remainder of approximately $25.9 million was deposited to a restricted cash control account under the Credit Facility. Total costs incurred by RSI related to the capital infusion amounted to approximately $11.5 million (including approximately $4.0 million classified as deferred offering costs on the accompanying unaudited condensed consolidated balance sheet as of September 30, 2017) and will be charged to additional paid-in capital in October 2017, since the capital infusion was successful.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this amendment to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada, on December 1, 2017.

RIMINI STREET, INC.

By: /s/ Seth A. Ravin
Seth A. Ravin
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this amendment to the registration statement on Form S-1 has been signed by the following persons in the capacities and on the dates indicated:

Signature	Title	Date
/s/ Seth A. Ravin Seth A. Ravin	Chief Executive Officer and Chairman of the Board of Directors (Principal Executive Officer)	December 1, 2017
/s/ Thomas Sabol Thomas Sabol	Chief Financial Officer, Senior Vice President (Principal Accounting and Financial Officer)	December 1, 2017
* Thomas C. Shay	Senior Vice President, Chief Information Officer, Secretary and Director	December 1, 2017
* Jack L. Acosta	Director	December 1, 2017
* Thomas Ashburn	Director	December 1, 2017
* Steve Capelli	Director	December 1, 2017
* Robin Murray	Director	December 1, 2017
* Margaret (Peggy) Taylor	Director	December 1, 2017
* Antonio Bonchristiano	Director	December 1, 2017
* Andrew Fleiss	Director	December 1, 2017

* By: /s/ Seth A. Ravin
Seth A. Ravin
Attorney-in-fact